

Test Scenario 05  
Taxpayer: Lynette Heather  
SSN: 400-00-1035

Test Scenario 05 includes the following forms:

- Form 1040
- Form 1099-R
- Schedule D
- Form 8949
- Schedule E
- Schedule F
- Schedule J
- Form 3800
- Form 4136
- Form 4835 (2)
- Form 6252
- Form 8826

Taxpayer Date of Birth = 10-29-1950

Schedule J

Assume entries are correct for lines 5, 9, 13, 19, 20 and 21.

Form 4136

Only pages 1 and 4 are needed.

Assume all gasoline purchased prior to September 30, 2011.

Form 8949

Part I line 1(b) and Part II line 3(b)

Code(s) currently unavailable.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20

See separate instructions.

Your first name and initial **Lynette** Last name **Heather** Your social security number **4 0 0 0 0 1 0 3 5**

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **2525 Juniper Street** **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Paul ID 83347** Presidential Election Campaign

Foreign country name Foreign province/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☐ Spouse

**Filing Status** 1 ☒ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **5** ☐ Qualifying widow(er) with dependent child

Check only one box. 2 ☐ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **5**

**Exemptions** 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. b ☐ Spouse

**Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if child under age 17 qualifying for child tax credit (see page 15)

If more than four dependents, see instructions and check here ☐

**Boxes checked on 6a and 6b** 1

**No. of children on 6c who:**

- lived with you
- did not live with you due to divorce or separation (see instructions)

**Dependents on 6c not entered above**

**Add numbers on lines above** 1

d Total number of exemptions claimed

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7

8a Taxable interest. Attach Schedule B if required 8a 368

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amount 15b

16a Pensions and annuities 16a 36484 b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22**

**Adjusted Gross Income** 23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN **31a**

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income **37**

**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$5,800  
Married filing jointly or Qualifying widow(er), \$11,600  
Head of household, \$8,500

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b> <input type="checkbox"/>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> 962 election	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit (see instructions)	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	

**Other Taxes**

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	<input type="checkbox"/> Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	<input type="checkbox"/> First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Other taxes. List code(s) from instructions	<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2011 estimated tax payments and amount applied from 2010 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b> <input type="checkbox"/>		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	

**Refund**

Direct deposit? See instructions.

<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		

**Amount You Owe**

<b>75</b>	Amount of line 73 you want <b>applied to your 2012 estimated tax</b>	<b>75</b>	
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions	<b>76</b>	
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here**

Joint return? See page 12. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature  Date  Your occupation  Daytime phone number   
Spouse's signature. If a joint return, **both** must sign.  Date  Spouse's occupation

**Paid Preparer Use Only**

Print/Type preparer's name  Preparer's signature  Date  Check ☐ if self-employed PTIN   
Firm's name  Firm's EIN   
Firm's address  Phone no.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code <b>Primrose Retirement Fund</b> <b>1231 Juniper Street</b> <b>Paul ID 83347</b>		<b>1</b> Gross distribution \$ <b>36484</b>		OMB No. 1545-0119  <b>2011</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy 1</b> <b>For State, City, or Local Tax Department</b>	
		<b>2a</b> Taxable amount \$ <b>24760</b>		Form <b>1099-R</b>			
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S federal identification number  <b>69-0000009</b>		RECIPIENT'S identification number  <b>400-00-1035</b>		<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$ <b>4839</b>	
RECIPIENT'S name  <b>Lynette Heather</b>  Street address (including apt. no.) <b>2525 Juniper Street</b>  City, state, and ZIP code <b>Paul ID 83347</b>		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$			
		<b>7</b> Distribution code(s) <b>7</b>		<b>8</b> Other \$ %			
		<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$		<b>11</b> 1st year of desig. Roth contrib.		<b>12</b> State tax withheld \$		<b>13</b> State/Payer's state no.	
Account number (see instructions)		<b>15</b> Local tax withheld \$		<b>16</b> Name of locality		<b>14</b> State distribution \$	
						<b>17</b> Local distribution \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Lynette T Heather**

**Capital Gains and Losses**

► **Attach to Form 1040 or Form 1040NR.** ► **See Instructions for Schedule D (Form 1040).**  
► **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

OMB No. 1545-0074

2011

Attachment  
Sequence No. **12**

Your social security number  
**400-00-1035**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

<b>Note:</b> Please round and use whole dollars on this form.		(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>1</b> Short-term totals from all Forms 8949 with box A checked in Part I . . . . .			( )		
<b>2</b> Short-term totals from all Forms 8949 with box B checked in Part I . . . . .			( )		
<b>3</b> Short-term totals from all Forms 8949 with box C checked in Part I . . . . .			( )		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .					<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h) . . . . .					<b>7</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

<b>Note:</b> Please round and use whole dollars on this form.		(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>8</b> Long-term totals from all Forms 8949 with box A checked in Part II . . . . .			( )		
<b>9</b> Long-term totals from all Forms 8949 with box B checked in Part II . . . . .			( )		
<b>10</b> Long-term totals from all Forms 8949 with box C checked in Part II . . . . .			( )		
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .					<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .					<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on the back . . . . .					<b>15</b>

**Part III Summary.** Note: Please round and use whole dollars on this form.

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	0
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	0
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div>	<b>21</b>	( )
	<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



Name(s) shown on return. Do not enter name and social security number if shown on other side.

<p><b>Your social security number</b></p>
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Lynette T Heather

400-00-1035

## Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

**Note.** Please round and use whole dollars on this form.

Check the box below that describes the transactions listed on this page.

**Caution.** Check only one box. If you have more than one type of transaction, complete a separate Form 8949 for each type.

☒ (A) Long-term gains and losses (Form 1099-B, box 3, shows basis) ☐ (B) Long-term gains and losses (Form 1099-B, box 3, does not show basis) ☐ (C) Long-term gains and losses (Form 1099-B not received)

[illegible]

**4 Totals.** Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked) . . . . . ►

4

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Lynette T Heather

400-00-1035

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>

<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>					
(f) Passive loss allowed (attach <b>Form 8582</b> if required)		(g) Passive income from <b>Schedule K-1</b>		(h) Nonpassive loss from <b>Schedule K-1</b>		(i) Section 179 expense deduction from <b>Form 4562</b>		(j) Nonpassive income from <b>Schedule K-1</b>	
<b>A</b>									
<b>B</b>									
<b>C</b>									
<b>D</b>									
<b>29a</b>	Totals								
<b>b</b>	Totals								
<b>30</b>	Add columns (g) and (j) of line 29a . . . . .							<b>30</b>	
<b>31</b>	Add columns (f), (h), and (i) of line 29b . . . . .							<b>31</b>	( )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .							<b>32</b>	

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>					
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)		(d) Passive income from <b>Schedule K-1</b>		(e) Deduction or loss from <b>Schedule K-1</b>		(f) Other income from <b>Schedule K-1</b>			
<b>A</b>									
<b>B</b>									
<b>34a</b>	Totals								
<b>b</b>	Totals								
<b>35</b>	Add columns (d) and (f) of line 34a . . . . .							<b>35</b>	
<b>36</b>	Add columns (c) and (e) of line 34b . . . . .							<b>36</b>	( )
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . . .							<b>37</b>	

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	<b>41</b>	
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions) . . .	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	<b>43</b>	

**SCHEDULE J  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Income Averaging for  
Farmers and Fishermen**▶ Attach to Form 1040 or Form 1040NR.  
▶ See separate instructions.

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **20**

Name(s) shown on return

**LYNETTE T HEATHER**

Social security number (SSN)

**400-00-1035**

<b>1</b>	Enter the taxable income from your <b>2011</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .	<b>1</b>	<b>28220</b>
<b>2a</b>	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	<b>2a</b>	<b>9405</b>
<b>Capital gain included on line 2a:</b>			
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>	<b>0</b>
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>	<b>0</b>
<b>3</b>	Subtract line 2a from line 1 . . . . .	<b>3</b>	<b>18815</b>
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2011</b> tax rates (see instructions) . . . . .	<b>4</b>	<b>1949</b>
<b>5</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 11.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2008</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	<b>5</b>	<b>23704</b>
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>	<b>3135</b>
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>	<b>26839</b>
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2008</b> tax rates (see instructions) . . . . .	<b>8</b>	<b>3625</b>
<b>9</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 15.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2009</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	<b>9</b>	<b>14256</b>
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>	<b>3135</b>
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	<b>11</b>	<b>17391</b>
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2009</b> tax rates (see instructions) . . . . .	<b>12</b>	<b>2191</b>
<b>13</b>	If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2010</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions. . . . .	<b>13</b>	<b>19710</b>
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>	<b>3135</b>
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	<b>15</b>	<b>22845</b>
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2010</b> tax rates (see instructions) . . . . .	<b>16</b>	<b>3008</b>
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .	<b>17</b>	<b>10773</b>

<b>18</b>	Amount from line 17 . . . . .	<b>18</b>	<b>10773</b>
<b>19</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 12.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2008</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>19</b>	<b>3229</b>
<b>20</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 16.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2009</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>20</b>	<b>1971</b>
<b>21</b>	<p>If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your <b>2010</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . . . .</p> <p><b>*Do not</b> include any tax reported on this line from Forms 8814, 4972, or 8889, or from recapture of an education credit or charitable contribution deduction. Also, <b>do not</b> include alternative minimum tax from Form 1040A.</p>	<b>21</b>	<b>2768</b>
<b>22</b>	Add lines 19 through 21 . . . . .	<b>22</b>	<b>7968</b>
<b>23</b>	<b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	<b>23</b>	<b>2805</b>
<p><b>Caution.</b> Your tax may be less if you figure it using the 2011 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>			

**SCHEDULE F**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Farming**▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**  
▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

**2011**Attachment  
Sequence No. **14**

Name of proprietor

Lynette T Heather

Social security number (SSN)

400-00-1035

**A** Principal crop or activity

Floral Plants

**B** Enter code from Part IV

▶ 1 1 1 4 0 0

**C** Accounting method:☒ Cash ☐ Accrual**D** Employer ID number (EIN), if any**E** Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☒ Yes ☐ No**F** Did you make any payments in 2011 that would require you to file Form(s) 1099 (see page F-3 of the instructions) . . . . . ☐ Yes ☒ No**G** If "Yes," did you or will you file all required Forms 1099? . . . . . ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Specified sales of livestock and other resale items (see page F-3) . . . . .	<b>1a</b>	2536			
<b>b</b> Sales of livestock and other resale items not reported on line 1a . . . . .	<b>1b</b>	0			
<b>c</b> Total . . . . .	<b>1c</b>				
<b>d</b> Cost or other basis of livestock or other items reported on line 1c . . . . .	<b>1d</b>	0			
<b>e</b> Subtract line 1d from line 1c . . . . .	<b>1e</b>				
<b>2a</b> Specified sales of products you raised (see page F-3) . . . . .	<b>2a</b>				
<b>b</b> Sales of products you raised not reported on line 2a . . . . .	<b>2b</b>				
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>3a</b>			<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see page F-3) . . . . .	<b>4a</b>			<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election . . . . .					<b>5a</b>
<b>b</b> CCC loans forfeited . . . . .	<b>5b</b>			<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see page F-3):					
<b>a</b> Amount received in 2011 . . . . .	<b>6a</b>			<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2012 is attached, check here <input type="checkbox"/> . . . . .				<b>6d</b> Amount deferred from 2010	<b>6d</b>
<b>7a</b> Specified custom hire (machine work) income (see page F-3) . . . . .					<b>7a</b>
<b>b</b> Custom hire income not reported on line 7a . . . . .					<b>7b</b>
<b>8a</b> Specified other income (see page F-3) . . . . .					<b>8a</b>
<b>b</b> Other income not reported on line 8a (see page F-3) . . . . .					<b>8b</b>
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 . . . . . ▶	<b>9</b>				

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see page F-4).

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b> . . . . .	<b>10</b>			<b>23</b> Pension and profit-sharing plans . . . . .	<b>23</b>		
<b>11</b> Chemicals . . . . .	<b>11</b>			<b>24</b> Rent or lease (see instructions):			
<b>12</b> Conservation expenses (see instructions) . . . . .	<b>12</b>			<b>a</b> Vehicles, machinery, equipment . . . . .	<b>24a</b>		
<b>13</b> Custom hire (machine work) . . . . .	<b>13</b>			<b>b</b> Other (land, animals, etc.) . . . . .	<b>24b</b>		
<b>14</b> Depreciation and section 179 expense (see page F-5) . . . . .	<b>14</b>			<b>25</b> Repairs and maintenance . . . . .	<b>25</b>		
<b>15</b> Employee benefit programs other than on line 23 . . . . .	<b>15</b>			<b>26</b> Seeds and plants . . . . .	<b>26</b>		
<b>16</b> Feed . . . . .	<b>16</b>			<b>27</b> Storage and warehousing . . . . .	<b>27</b>		
<b>17</b> Fertilizers and lime . . . . .	<b>17</b>	626		<b>28</b> Supplies . . . . .	<b>28</b>	994	
<b>18</b> Freight and trucking . . . . .	<b>18</b>			<b>29</b> Taxes . . . . .	<b>29</b>	166	
<b>19</b> Gasoline, fuel, and oil . . . . .	<b>19</b>	227		<b>30</b> Utilities . . . . .	<b>30</b>	143	
<b>20</b> Insurance (other than health) . . . . .	<b>20</b>	101		<b>31</b> Veterinary, breeding, and medicine . . . . .	<b>31</b>		
<b>21</b> Interest:				<b>32</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>21a</b>			<b>a</b> _____	<b>32a</b>		
<b>b</b> Other . . . . .	<b>21b</b>			<b>b</b> _____	<b>32b</b>		
<b>22</b> Labor hired (less employment credits) . . . . .	<b>22</b>			<b>c</b> _____	<b>32c</b>		
				<b>d</b> _____	<b>32d</b>		
				<b>e</b> _____	<b>32e</b>		
				<b>f</b> _____	<b>32f</b>		

<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions . . . . . ▶	<b>33</b>		
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9 . . . . .	<b>34</b>		

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**35** Did you receive a subsidy in 2011? (see page F-7) . . . . . ☐ Yes ☐ No**36** Check the box that describes your investment in this activity and see page F-7 for where to report your loss.**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury  
Internal Revenue Service (99)

- See separate instructions.  
► Attach to your tax return.

**2011**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Lynette T Heather

Identifying number

400-00-1035

**Part I** **Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>		
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked <b>2</b> <b>0</b>			
<b>3</b>	Enter the passive activity credits allowed from line 2 for 2011 (see instructions) . . . . .	<b>3</b>		<b>0</b>
<b>4</b>	Carryforward of general business credit to 2011. Enter the amount from line 2 of all Parts III with box C checked. See instructions for schedule to attach . . . . .	<b>4</b>		<b>0</b>
<b>5</b>	Carryback of general business credit from 2012. Enter the amount from line 2 of all Parts III with box D checked (see instructions) . . . . .	<b>5</b>		<b>0</b>
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>		

**Part II** **Allowable Credit**

<b>7</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . . . . .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .</li> </ul>	<b>7</b>		
<b>8</b>	Alternative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>	<b>8</b>		<b>0</b>
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>		
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>		<b>0</b>
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>10b</b>		<b>0</b>
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>		
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	<b>11</b>		
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	<b>12</b>		
<b>13</b>	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	<b>13</b>		<b>0</b>
<b>14</b>	Tentative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>	<b>14</b>		<b>0</b>
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>		
<b>16a</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16a</b>		
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions) . . . . .	<b>16b</b>		
<b>c</b>	Add lines 16a and 16b . . . . .	<b>16c</b>		
<b>17a</b>	Enter the <b>smaller</b> of line 6 or line 16c . . . . . <b>C corporations:</b> See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	<b>17a</b>		
<b>b</b>	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions) . . . . .	<b>17b</b>		
<b>c</b>	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return) . . . . .	<b>17c</b>		

**Part II Allowable Credit** (Continued)**Note.** If you are not filing Form 8844, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (.75) (see instructions) . . . . .	<b>18</b>		
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>		
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>		
<b>21</b>	Subtract line 17b from line 20. If zero or less, enter -0- . . . . .	<b>21</b>		
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>		
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked . . . . .	<b>23</b>		
<b>24</b>	Enter the passive activity credit allowed from line 23 for 2011 (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>		
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>		
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>		
<b>28</b>	Add lines 17b and 26 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>		
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>		
<b>31</b>	Enter the total eligible small business credit from line 6 of all Parts III with box E checked . . . . .	<b>31</b>		
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked . . . . .	<b>32</b>		
<b>33</b>	Enter the passive activity credits allowed from line 32 for 2011 (see instructions) . . . . .	<b>33</b>		
<b>34</b>	Carryforward of business credit to 2011. Enter the amount from line 5 of all Parts III with box C checked and line 6 of all Parts III with box G checked . . . . .	<b>34</b>		
<b>35</b>	Carryback of business credit from 2012. Enter the amount from line 5 of all Parts III with box D checked and line 6 of all Parts III with box H checked . . . . .	<b>35</b>		
<b>36</b>	Add lines 30, 31, 33, 34, and 35 . . . . .	<b>36</b>		
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>		
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53, or Form 1040NR, line 50 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>		

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☒ General Business Credit From a Non-Passive Activity      **E** ☐ Eligible Small Business Credit From a Non-Passive Activity  
**B** ☐ General Business Credit From a Passive Activity      **F** ☐ Eligible Small Business Credit From a Passive Activity  
**C** ☐ General Business Credit Carryforwards      **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks      **H** ☐ Eligible Small Business Credit Carrybacks  
**I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III . . . . . ☐

(a) Description of credit		(b)	(c)	
Note: On any line where the credit is from more than one source and one of the sources is a pass-through entity, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount	
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>		
<b>b</b>	Reserved for future use	<b>1b</b>		
<b>c</b>	Increasing research activities (Form 6765)	<b>1c</b>		
<b>d</b>	Low-income housing (Form 8586, Part I only)	<b>1d</b>		
<b>e</b>	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of Parts III with box A, B, E, or F checked, combined)	<b>1e</b>		
<b>f</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>		
<b>g</b>	Indian employment (Form 8845)	<b>1g</b>		
<b>h</b>	Orphan drug (Form 8820)	<b>1h</b>		
<b>i</b>	New markets (Form 8874)	<b>1i</b>		
<b>j</b>	Small employer pension plan startup costs (Form 8881) (do not enter more than \$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	<b>1j</b>		
<b>k</b>	Employer-provided child care facilities and services (Form 8882)	<b>1k</b>		
<b>l</b>	Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>		
<b>m</b>	Low sulfur diesel fuel production (Form 8896)	<b>1m</b>		
<b>n</b>	Distilled spirits (Form 8906)	<b>1n</b>		
<b>o</b>	Nonconventional source fuel (Form 8907)	<b>1o</b>		
<b>p</b>	Energy efficient home (Form 8908)	<b>1p</b>		
<b>q</b>	Energy efficient appliance (Form 8909)	<b>1q</b>		
<b>r</b>	Alternative motor vehicle (Form 8910)	<b>1r</b>		
<b>s</b>	Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>		
<b>t</b>	Reserved for future use	<b>1t</b>		
<b>u</b>	Mine rescue team training (Form 8923)	<b>1u</b>		
<b>v</b>	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in column (c) of Parts III with box A, B, E, or F checked, combined)	<b>1v</b>		
<b>w</b>	Employer differential wage payments (Form 8932)	<b>1w</b>		
<b>x</b>	Carbon dioxide sequestration (Form 8933)	<b>1x</b>		
<b>y</b>	Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>		
<b>z</b>	Qualified plug-in electric vehicle (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b>	New hire retention (Form 5884-B)	<b>1aa</b>		
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>zz</b>	Other	<b>1zz</b>		
<b>2</b>	Add lines 1a through 1zz and enter here	<b>2</b>		
<b>3</b>	Enter the amount from Form 8844	<b>3</b>		
<b>4a</b>	Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>		
<b>b</b>	Work opportunity (Form 5884)	<b>4b</b>		
<b>c</b>	Alcohol and cellulosic biofuel fuels (Form 6478)	<b>4c</b>		
<b>d</b>	Low-income housing (Form 8586, Part II)	<b>4d</b>		
<b>e</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>		
<b>f</b>	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>		
<b>g</b>	Qualified railroad track maintenance (Form 8900)	<b>4g</b>		
<b>h</b>	Small employer health insurance premiums (Form 8941)	<b>4h</b>		
<b>i</b>	Reserved for future use	<b>4i</b>		
<b>j</b>	Reserved for future use	<b>4j</b>		
<b>z</b>	Other	<b>4z</b>		
<b>5</b>	Add lines 4a through 4z and enter here	<b>5</b>		
<b>6</b>	Add lines 2, 3, and 5	<b>6</b>		

Form **4136**Department of the Treasury  
Internal Revenue Service (99)**Credit for Federal Tax Paid on Fuels**

► See the separate instructions.  
► Attach this form to your income tax return.

OMB No. 1545-0162

**2011**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Lynette T Heather

Taxpayer identification number

400-00-1035

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

Note. CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ .183	229	\$	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184			411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15*		\$	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193*			324
c	Exported	.194*			412
d	LUST tax on aviation fuels used in foreign trade	.001			433

\*See instructions for possible rate changes.

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ .243	}	\$	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			350
e	Exported	.244			413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$ .243	}	\$	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244			414
e	Nontaxable use taxed at \$.044	.043			377
f	Nontaxable use taxed at \$.219	.218			369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2011)

**13 Registered Credit Card Issuers****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*	.218*			369

\*See instructions for possible rate changes.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$	309
<b>b</b> Exported		.198			306

**15 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	415
<b>b</b> Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 69; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

**17**

\$

Form **4835****Farm Rental Income and Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))****(Income not subject to self-employment tax)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions on page 3.****2011**  
Attachment  
Sequence No. **37**

Name(s) shown on tax return

Lynette T Heather

Your social security number

400-00-1035

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2011 (see instructions)? ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	4531
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR) <b>2a</b>	<b>2b</b>	Taxable amount
<b>3a</b>	Agricultural program payments (see instructions) <b>3a</b>	<b>3b</b>	Taxable amount
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	0
<b>b</b>	CCC loans forfeited <b>4b</b>	<b>4c</b>	Taxable amount
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2011 . . . . .	<b>5a</b>	0
<b>c</b>	If election to defer to 2012 is attached, check here <input type="checkbox"/> <b>5d</b>	<b>5b</b>	Taxable amount
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>5d</b>	0
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41. ▶	<b>6</b>	0
		<b>7</b>	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	
<b>9</b>	Chemicals . . . . .	<b>9</b>		<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>		<b>23</b>	Repairs and maintenance	<b>23</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . . .	<b>13</b>		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	
<b>14</b>	Feed . . . . .	<b>14</b>		<b>25</b>	Storage and warehousing	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	510
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	266	<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health). . . . .	<b>18</b>	255	<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest:			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	1043	<b>a</b>	_____	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>		<b>b</b>	_____	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>		<b>c</b>	_____	<b>30c</b>	
				<b>d</b>	_____	<b>30d</b>	
				<b>e</b>	_____	<b>30e</b>	
				<b>f</b>	_____	<b>30f</b>	
				<b>g</b>	_____	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>					
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 39. If the result is a loss, you <b>must</b> go to lines 33 and 34 . . . . .	<b>32</b>					
<b>33</b>	Did you receive a subsidy in 2011? (see instructions). . . . .	<b>33</b>		<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .			<b>34a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 39 . . . . .	<b>34c</b>					

Form **4835****Farm Rental Income and Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))****(Income not subject to self-employment tax)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions on page 3.****2011**  
Attachment  
Sequence No. **37**

Name(s) shown on tax return

Lynette T Heather

Your social security number

400-00-1035

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2011 (see instructions)? ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	5452
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR) <b>2a</b>	<b>2b</b>	Taxable amount
<b>3a</b>	Agricultural program payments (see instructions) <b>3a</b>	<b>3b</b>	Taxable amount
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	0
<b>b</b>	CCC loans forfeited <b>4b</b>	<b>4c</b>	Taxable amount
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2011 . . . . . <b>5a</b>	<b>5b</b>	Taxable amount
<b>c</b>	If election to defer to 2012 is attached, check here <input type="checkbox"/> <b>5d</b>	<b>5d</b>	Amount deferred from 2010
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	0
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41. ▶	<b>7</b>	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	
<b>9</b>	Chemicals . . . . .	<b>9</b>		<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>		<b>23</b>	Repairs and maintenance	<b>23</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . . .	<b>13</b>		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	
<b>14</b>	Feed . . . . .	<b>14</b>		<b>25</b>	Storage and warehousing	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	218
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	317	<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health). . . . .	<b>18</b>	120	<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest:			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	963	<b>a</b>	_____	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>		<b>b</b>	_____	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>		<b>c</b>	_____	<b>30c</b>	
				<b>d</b>	_____	<b>30d</b>	
				<b>e</b>	_____	<b>30e</b>	
				<b>f</b>	_____	<b>30f</b>	
				<b>g</b>	_____	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>					
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 39. If the result is a loss, you <b>must</b> go to lines 33 and 34 . . . . .	<b>32</b>					
<b>33</b>	Did you receive a subsidy in 2011? (see instructions). . . . .	<b>33</b>		<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .			<b>34a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 39 . . . . .	<b>34c</b>					

Form **6252****Installment Sale Income**

OMB No. 1545-0228

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**  
 ► **Use a separate form for each sale or other disposition of property on the installment method.**

**2011**  
 Attachment  
 Sequence No. **79**

Name(s) shown on return

Lynette T Heather

Identifying number

400-00-1035

- 1** Description of property ► land
- 2a** Date acquired (mm/dd/yyyy) ► 10/01/1998 **b** Date sold (mm/dd/yyyy) ► 10/01/2004
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . . ☐ Yes ☒ No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

- |           |   |           |  |
|-----------|---|-----------|--|
| <b>5</b>  | Selling price including mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated                                 | <b>5</b>  |  |
| <b>6</b>  | Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)                                  | <b>6</b>  |  |
| <b>7</b>  | Subtract line 6 from line 5.  | <b>7</b>  |  |
| <b>8</b>  | Cost or other basis of property sold  | <b>8</b>  |  |
| <b>9</b>  | Depreciation allowed or allowable   | <b>9</b>  |  |
| <b>10</b> | Adjusted basis. Subtract line 9 from line 8   | <b>10</b> |  |
| <b>11</b> | Commissions and other expenses of sale  | <b>11</b> |  |
| <b>12</b> | Income recapture from Form 4797, Part III (see instructions)  | <b>12</b> |  |
| <b>13</b> | Add lines 10, 11, and 12  | <b>13</b> |  |
| <b>14</b> | Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)                                | <b>14</b> |  |
| <b>15</b> | If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | <b>15</b> |  |
| <b>16</b> | <b>Gross profit.</b> Subtract line 15 from line 14  | <b>16</b> |  |
| <b>17</b> | Subtract line 13 from line 6. If zero or less, enter -0-  | <b>17</b> |  |
| <b>18</b> | <b>Contract price.</b> Add line 7 and line 17   | <b>18</b> |  |

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

- |           |  |           |       |
|-----------|--|-----------|-------|
| <b>19</b> | Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions | <b>19</b> | 40.00 |
| <b>20</b> | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-   | <b>20</b> | 0     |
| <b>21</b> | Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated                           | <b>21</b> | 2500  |
| <b>22</b> | Add lines 20 and 21  | <b>22</b> |       |
| <b>23</b> | Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated                        | <b>23</b> | 15417 |
| <b>24</b> | <b>Installment sale income.</b> Multiply line 22 by line 19  | <b>24</b> |       |
| <b>25</b> | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)   | <b>25</b> | 0     |
| <b>26</b> | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).   | <b>26</b> |       |

**Part III Related Party Installment Sale Income.** **Do not** complete if you received the final payment this tax year.

- 27** Name, address, and taxpayer identifying number of related party \_\_\_\_\_
- 28** Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . ☐ Yes ☐ No
- 29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ► \_\_\_\_\_
- b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d** ☐ The second disposition occurred after the death of the original seller or buyer.
- e** ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- |           |  |           |  |
|-----------|--|-----------|--|
| <b>30</b> | Selling price of property sold by related party (see instructions)                             | <b>30</b> |  |
| <b>31</b> | Enter contract price from line 18 for year of first sale                                       | <b>31</b> |  |
| <b>32</b> | Enter the <b>smaller</b> of line 30 or line 31   | <b>32</b> |  |
| <b>33</b> | Total payments received by the end of your 2011 tax year (see instructions)                    | <b>33</b> |  |
| <b>34</b> | Subtract line 33 from line 32. If zero or less, enter -0-                                      | <b>34</b> |  |
| <b>35</b> | Multiply line 34 by the gross profit percentage on line 19 for year of first sale              | <b>35</b> |  |
| <b>36</b> | Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | <b>36</b> |  |
| <b>37</b> | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).   | <b>37</b> |  |

# Disabled Access Credit

OMB No. 1545-1205

► Attach to your tax return.

Attachment  
Sequence No. **86**

Name(s) shown on return

Identifying number

**Lynette T Heather**

**400-00-1035**

1	Total eligible access expenditures (see instructions)	1	488	
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the <b>smaller</b> of line 3 or line 4	5		
6	Multiply line 5 by 50% (.50)	6		
7	Disabled access credit from partnerships and S corporations	7	0	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800)	8		

## General Instructions

Section references are to the Internal Revenue Code.

### What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

### Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

### Definitions

#### Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not

exceed \$1 million **or** had no more than 30 full-time employees during the preceding tax year and

- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

#### Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business **to comply with applicable requirements** under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;

2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;

3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or

4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

**Disability.** For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.